



State of Wisconsin Department of Public Instruction

Elizabeth Burmaster, State Superintendent

Date: June 18, 2009

To: CESA/CCDEB Auditors

From: Kathy Guralski, School Finance Auditor

Re: Information required for 2008-2009 CESA/CCDEB Audits

Auditor Mailings

This will be the last paper mailing to CESA/CCDEB auditors by the Department. It is imperative that all CESA/CCDEB auditors subscribe to the Auditor listserv in order to receive all future communications. If you do not currently subscribe to the auditor listserv, contact Kathy Guralski at kathryn.guralski@dpi.wi.gov.

School Finance Reporting Portal (SAFR): Data Viewing and Submissions

CESA/CCDEB auditors will notice a difference with the School Finance Reporting Portal link as of Wednesday July 1. This is a result of the PI 1500 Contacts Report that controls the finance team's new data security model.

Instead of viewing a list of Districts, CESAs and CCDEBs after selecting the link, agency auditors and others will view a web page that presents users with the option of either viewing previously submitted data **OR** a link where districts, CESAs and CCDEBs may log in to submit data **OR** a link where Auditors may log in to submit data. On the screen auditors will see:

- **View Submitted District/CESA/CCDEB Data:** this link will allow any user to view any CESA/CCDEB data that has been officially submitted to the department. It looks very much like the current portal screen except that the user cannot access and submit data from this option.
- **District/CESA/CCDEB log in to Submit Data:** agency staff will use their newly created ID and Password generated by the PI 1500 Contacts report to enter and submit data to the department.
- **Auditors log in to Submit Data:** agency auditors will use their previously assigned SAFR ID and Password to enter and submit data to the department.

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Any change in the CESA/CCDEBs you are contracted to audit should be communicated to Kathy Guralski, School Finance Auditor, so that the appropriate authorization to SAFR data and reports can be granted.

State Audit Programs

The Fund 73 audit program has been updated for the 2008-2009 fiscal year. Please download the newest version of this audit program for the current audit. The Special Education audit program has also been updated for the 2008-09 fiscal year and includes several changes. Please review this document carefully.

Special Education Audit Procedures

Again this year, the CESA/CCDEB's special education teacher and staff licensure information is available on the team's website. Click on the "School Finance Reporting Portal" link, select your CESA/CCDEB, and click on the "Auditor" link. After clicking on the "FY2008-09 Special Education Licensure/Pupil Services Information: link", input your Auditor ID and password. There you may find three listings of licenses for the CESA/CCDEB: "School Age Parent Educators," "Educators without Valid Licenses," and the agency's "Educators with Valid Licenses."

Same as last year, for all individuals identified on the 'No Valid' license listings, all salaries, benefits and the district account code charged (including Fund, Function, Object and Project Code) must be provided to the Department via email as an Excel file attachment. Also, any additional questioned cost is to be included on the same Excel file as the 'No Valid License' listing. Even when your CESA/CCDEB has no 'No Valid License' listing, the Excel spreadsheet will be available for additional questioned cost. This file should be emailed to dpisfsreports@dpi.wi.gov. Written representation from appropriate agency personnel relating to special education questioned costs are to be emailed to Lori Ames at lori.ames@dpi.wi.gov or faxed to 608/266-2840.

NEW 2008-09 – The PI-1505 Special Education Annual Report program for reporting 2008-09 expenditures and selected revenues is now online. This report is located on each CESA/CCDEB's "Financial Data Home" page link within the "School Finance Reporting Portal". Your auditor ID and password will be required to review and print the reports available within the reporting portal.

Wisconsin Act 221, directs the department to determine the percentage of salaries/fringes of licensed nurse, psychologists, social workers, and guidance counselors that are eligible for state special education categorical aid. A series of worksheets have been developed to assist in determining the allowable amount of aidable cost that may be reported in fund 27, project code 011 for these positions on the PI 1505 SE. CESA/CCDEBs are REQUIRED to complete these

worksheets. Auditors will be expected to review these worksheets and confirm the agency has reported the appropriate amount of aidable cost in the PI 1505 SE. If the CESA/CCDEB does not provide the required worksheets to the auditor, any salary and fringe costs reported in project code 011 for these positions are to be reported as questioned cost.

The special education audit program has been updated to reflect these procedures. It is available at: http://www.dpi.state.wi.us/sfs/fin_audit.html

Important Dates/Timeline:

Status	Due Date	Data Collected	Form
Available 6/19/09	November 2, 2009	Aid Certification--(pdf copy sent to auditreports@dpi.state.wi.us)	PI 1506
Opens week of July 6th	November 2, 2009	"No Valid License" Listing and additional questioned cost (excel worksheet)	N/A
N/A	December 1, 2009	Audited Financial Statements (pdf copy sent to auditreports@dpi.state.wi.us)	N/A
Opens July 15, 2009	September 4, 2009	Special Education Annual	PI-1505 SE-Ann

This letter is sent ONLY to the contact person listed as CESA/CCDEB auditor per DPI records. Please forward this information to all auditors within your firm currently performing these audits.

Should you have any questions during the course of your audit please contact us via phone or email at:

Kathy Guralski (608) 266-3862 kathryn.guralski@dpi.wi.gov

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